

24 Lake County

1211 Upper West Shore Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process
 and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the
 district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
Business Manager/Clerk:	Duskie Dwelle	Phone #: (406) 849-5240				
(Signature)		(Date)				
Chair, Board of Trustees:	Jim Ferguson					
(Signature)		(Date)				
County Superintendant	Carolyn Hall					
(Signature)		(Date)				

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

24 Lake County

1211 Upper West Shore Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
116	Schoolwide Projects	FEDERAL	02412113216	federal
216	IDEA Preschool	FEDERAL	02412117916	84.173A
316	IDEA Part B	FEDERAL	02412117716	84.027
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151407	84.358A
516	21st Century Community Learning	FEDERAL	ASP	84.287
616	Medicaid	STATE	Medicaid16	State
910	Budget Amendment			



FY2015-16

24 Lake County

1211 Upper West Shore Elem

_		lance Sheet			
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,291.92	3,328.23		
02	Taxes Receivable - Real and Personal (120-149)	1,696.76	0.83		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				0.21
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	94,988.68	3,329.06		0.21
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)	2,843.26			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,843.26			
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)	1,696.76	0.83		
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	90,448.66	3,328.23		0.21
52	TOTAL FUND BALANCE/EQUITY	90,448.66	3,328.23		0.21
53	TOTAL LIABILITIES AND FUND BALANCE	94,988.68	3,329.06		0.21



24 Lake County

1211 Upper West Shore Elem

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	SETS AND OTHER DEBITS	(13)	(11)	(10)	(17)
01	C-1 9 I4- (101 110) I W4- D (20)		11 464 22	12 211 00	4.5(2.02
01	Cash & Investments (101-119) Less Warrants Payable (620)		11,464.32	12,311.08	4,562.02
02	Taxes Receivable - Real and Personal (120-149)				
-	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		11,464.32	12,311.08	4,562.02
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			40.00	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			40.00	
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		11,464.32	12,271.08	4,562.02
52	TOTAL FUND BALANCE/EQUITY		11,464.32	12,271.08	4,562.02
53	TOTAL LIABILITIES AND FUND BALANCE		11,464.32	12,311.08	4,562.02



FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		Tunu	runa		Abscirce Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



24 Lake County

1211 Upper West Shore Elem

Metal Mines Tax Reserve Fund			nance sheet			
ASSETS AND OTHER DEBITS 01					Impact Aid Fund	
ASSETS AND OTHER DEBITS 01						
1		ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
04 Receivables from Other Funds (160-179)	ASS	ETS AND OTHER DEBITS				
Discrimental Content	01	Cash & Investments (101-119) Less Warrants Payable (620)			95,307.42	
06 Other Current Assets (190-210) Inventories (220 & 230) 07 Inventories (220 & 230) Inventories (220 & 230) 09 Deposits (250) 98,150.47 20 TOTAL ASSETS AND OTHER DEBITS 98,150.47 DEFERRED OUTFLOWS 21 Deferred Outflows (501) Inventories (501) 22 Payable to Other Funds (601-606) Inventories (611) 23 Due to Other Governments (611) Inventories (601-609) 25 Other Liabilities (621-679) Inventories (600 - 609) 35 TOTAL LIABILITIES Inventories (600 - 609) 36 Deferred Inflows (680) Inventories (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 98,150.47 52 TOTAL FUND BALANCE/EQUITY 98,150.47	04	Receivables from Other Funds (160-179)			2,843.05	
07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 98,150.47 21 Deferred Outflows (501) LIABILITIES 22 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 36 Deferred Inflows (680) FUND BALANCE/EQUITY 77 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 98,150.47 52 TOTAL FUND BALANCE/EQUITY 98,150.47	05	Due From Other Governments (180)				
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 98,150.47	06	Other Current Assets (190-210)				
09 Deposits (250)	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS 98,150.47 DEFERRED OUTFLOWS 9 21 Deferred Outflows (501) 9 LIABILITIES 9 22 Payable to Other Funds (601-606) 9 23 Due to Other Governments (611) 9 25 Other Current Liabilities (621-679) 9 27 Other Liabilities (690 - 699) 9 35 TOTAL LIABILITIES 9 DEFERRED INFLOWS 9 36 Deferred Inflows (680) 9 FUND BALANCE/EQUITY 9 37 Reserve for Inventories (951) 9 38 Reserve for Encumbrances (953) 9 48 Fund Balance for Budget 98,150.47 9 52 TOTAL FUND BALANCE/EQUITY 98,150.47	08	Prepaid Expenses (240)				
DEFERRED OUTFLOWS	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS			98,150.47	
LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) 50	DEF	FERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 53 TOTAL FUND BALANCE/EQUITY 54 TOTAL FUND BALANCE/EQUITY 55 TOTAL FUND BALANCE/EQUITY 56 TOTAL FUND BALANCE/EQUITY 57 TOTAL FUND BALANCE/EQUITY 58 TOTAL FUND BALANCE/EQUITY 59 Reserve	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 98,150.47	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 98,150.47 52 TOTAL FUND BALANCE/EQUITY 98,150.47	23	Due to Other Governments (611)				
35 TOTAL LIABILITIES DEFERRED INFLOWS	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS Deferred Inflows (680) 36 Deferred Inflows (680) Image: Comparison of the properties of the properti	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680)	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 38 Fund Balance for Budget 98,150.47 52 TOTAL FUND BALANCE/EQUITY 98,150.47	DEF	FERRED INFLOWS				
37 Reserve for Inventories (951)	36	Deferred Inflows (680)				
38 Reserve for Encumbrances (953) 98,150.47 48 Fund Balance for Budget 98,150.47 52 TOTAL FUND BALANCE/EQUITY 98,150.47	FUN	ND BALANCE/EQUITY				
48 Fund Balance for Budget 98,150.47 52 TOTAL FUND BALANCE/EQUITY 98,150.47	37	Reserve for Inventories (951)				
52 TOTAL FUND BALANCE/EQUITY 98,150.47	38	Reserve for Encumbrances (953)				
	48	Fund Balance for Budget			98,150.47	
53 TOTAL LIABILITIES AND FUND BALANCE 98,150.47	52	TOTAL FUND BALANCE/EQUITY			98,150.47	
	53	TOTAL LIABILITIES AND FUND BALANCE			98,150.47	



24 Lake County

1211 Upper West Shore Elem

	Da	lance Sheet			
		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,861.44			12,887.70
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,861.44			12,887.70
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,861.44			12,887.70
52	TOTAL FUND BALANCE/EQUITY	1,861.44			12,887.70
53	TOTAL LIABILITIES AND FUND BALANCE	1,861.44			12,887.70



Trustees' Financial Summary Submit ID: 1211-23629837 FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Building Fund	Building Reserve	Day Care	Industrial Arts Fund
			Fund	Enterprise Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS	(00)	(01)	(10)	(71)
01	Cook 9 Years 44 (101 110) I are Warman A. Danakla (200)	2 640 01			
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,649.91	2.25		
02	Taxes Receivable - Real and Personal (120-149)		2.25		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	3,649.91	2.25		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)		2.25		
_	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,649.91			
50	Invested in Capital Assets, Net of Related Debt	3,015.51			
52	TOTAL FUND BALANCE/EQUITY	3,649.91			
53	TOTAL LIABILITIES AND FUND BALANCE	3,649.91	2.25		
	TOTAL BUDDATIES MAD TOTAL BALANCE	3,047.91	2.23		



FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			90.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			90.10	
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			90.10	
52	TOTAL FUND BALANCE/EQUITY			90.10	
53	TOTAL LIABILITIES AND FUND BALANCE			90.10	



FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
				runa	
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		16,698.28		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		16,698.28		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		16,698.28		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		16,698.28		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		16,698.28		



FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FU	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



24 Lake County

1211 Upper West Shore Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASSETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



FY2015-16

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curre	nt Revenues, (ther Financing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue		2015 Value	2016 Value
	1111 Dist	ct Levy - Real Property	107,371.33	173,646.81
	1112 Dist	ct Levy - Personal Property	73.12	48.06
		ct Levy - Pers Prop/Mobile Homes	155.67	370.22
	1190 Pena	ties and Interest on Taxes	211.32	1,016.32
		est Earnings	0.00	695.28
	3110 Dire	t State Aid	136,903.14	158,469.01
	3111 Qua	ty Educator	15,575.04	16,125.34
	3112 At R	sk Student	6,575.76	6,244.70
	3113 India	n Education For All	877.20	1,085.76
	3114 Ame	ican Indian Achievement Gap	1,400.00	1,640.00
	3115 State	Spec Ed Allowable Cost Pymt to Districts	8,729.00	18,175.88
	3116 Data	For Achievement	645.00	1,040.00
	3118 Natu	al Resource Development	842.66	1,645.15
	3444 State	School Block Grant	5,021.24	5,021.24
	3446 SB9	Block Grant Reimbursement	60.29	0.00
Total (Current Rever	ues, Other Financing Sources and Residual Equity Transfers In:	284,440.77	385,223.77
Curre	nt Expenditur	s, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program	Function Object	2015 Value	2016 Value
	1XX Regul	ar Education Programs - Elementary/Secondary		
		1XXX Instruction		
		1XX Personal Services - Salaries	88,786.88	93,416.23
		2XX Personal Services - Employee Benefits	23,324.05	15,537.14
		3XX Purchased Professional and Technical Services	0.00	143.38
		5XX Other Purchased Services	761.85	981.97
		6XX Supplies and Materials	18,321.33	5,854.00
		21XX Support Services - Students		
		3XX Purchased Professional and Technical Services	381.00	320.00
		810 Dues and Fees	0.00	300.00
		222X Educational Media Services		
		1XX Personal Services - Salaries	0.00	4,725.00
		6XX Supplies and Materials	67.59	208.11
		23XX Support Services - General Administration		
		3XX Purchased Professional and Technical Services	0.00	950.00
		6XX Supplies and Materials	299.76	609.78
		25XX Support Services - Business		
		1XX Personal Services - Salaries	20,525.41	24,804.00
		2XX Personal Services - Employee Benefits	2,200.00	2,200.00
		^ ·		•



FY2015-16

24 Lake County

1211 Upper West Shore Elem

SXX Purchased Professional and Technical Services	Curre	nt Expenditui	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
SXX Other Purchased Services	PRC	Program	Function	Object	2015 Value	2016 Value
SAX Supplies and Materials				3XX Purchased Professional and Technical Services	2,628.00	0.00
Sto Dues and Fees 2,105.49 5,111.25				5XX Other Purchased Services	11,460.00	11,825.44
10,692.58 8,180.00 2XX Personal Services - Salaries 10,692.58 8,180.00 2XX Personal Services - Employee Benefits 248.00 2,640.00 3XX Purchased Professional and Technical Services 11,604.05 15,634.11 4XX Purchased Property Services 15,331.51 28,926.87 6XX Supplies and Materials 6,769.66 14,480.40 27XX Student Transportation Services 5XX Other Purchased Services 971.82 1,581.72 280 Special Education - Local and State 1XXX Instruction 1XX Personal Services - Salaries 37,025.57 33,736.96 2XX Personal Services - Salaries 37,025.57 33,736.96 2XX Personal Services - Employee Benefits 5,732.00 4,800.00 3XX Purchased Professional and Technical Services 2,032.00 0,000 6XX Supplies and Materials 0,000 19.59 21XX Support Services - Students 3,658.00 0,000 3XX Purchased Professional and Technical Services 3,658.00 0,000 5XX Other Purchased Services 3,658.00 0,000 6XX Supplies and Materials 3,000 0,000 6XX Supplies and Materials 3,000 0,000 6XX Supplies and Services - Salaries 4,238.08 0,000 2XX Personal Services - Salaries 4,238.08 0,000 2XX Personal Services - Employee Benefits 558.00 0,000 6XX Supplies and Materials 4,000,8 432.86 910 Food Services 5,000 0,000 6XX Supplies and Materials 4,000,8 4,000,8 31XX Food Services 5,000 0,000 6XX Supplies and Materials 1,350.74 1,811.15 10 Budget Amendment 1,000 1,000 10 Budget Amendment 1,000 1,0				6XX Supplies and Materials	548.18	773.25
1XX Personal Services - Salaries 10,692.58 8.180.00 2,640.00 2,640.00 3XX Purchased Professional and Technical Services 11,604.05 15,634.11 4XX Purchased Professional and Technical Services 11,604.05 15,634.11 4XX Purchased Professional and Technical Services 15,331.51 28,926.87 6XX Supplies and Materials 6,769.66 14,480.40 27XX Student Transportation Services 5XX Other Purchased Services 971.82 1,581.72 280 Special Education - Local and State 1XXX Instruction				810 Dues and Fees	2,105.49	5,111.25
2XX Personal Services - Employee Benefits 248.00 2,640.00 3XX Purchased Professional and Technical Services 11,604.05 15,634.11 4XX Purchased Property Services 15,331.51 28,926.87 6XX Supplies and Materials 6,769.66 14,480.40 27XX Student Transportation Services 5XX Other Purchased Professional and Technical Services 5XX Other Purchased Professional and Technical Services 5XX Other Purchased Service			26XX Ope	eration and Maintenance of Plant Services		
1,604.05				1XX Personal Services - Salaries	10,692.58	8,180.00
AXX Purchased Property Services				2XX Personal Services - Employee Benefits	248.00	2,640.00
Act Act				3XX Purchased Professional and Technical Services	11,604.05	15,634.11
27XX Student Transportation Services 5XX Other Purchased Services 971.82 1,581.72				4XX Purchased Property Services	15,331.51	28,926.87
SXX Other Purchased Services 971.82 1,581.72 280 Special Education - Local and State 1XXX Instruction				6XX Supplies and Materials	6,769.66	14,480.40
1XXX Instruction			27XX Stu	dent Transportation Services		
1XXX Instruction				5XX Other Purchased Services	971.82	1,581.72
1XX Personal Services - Salaries 37,025.57 33,736.96 2XX Personal Services - Employee Benefits 5,732.00 4,800.00 3XX Purchased Professional and Technical Services 2,032.00 0.00 6XX Supplies and Materials 0.00 19.59 21XX Support Services - Students 33XX Purchased Professional and Technical Services 3,658.00 0.00 5XX Other Purchased Services 647.47 0.00 25XX Support Services - Business 810 Dues and Fees 30.00 0.00 840 Custody and Child Care Services 810 Dues and Fees 30.00 0.00 840 Custody and Child Care Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 0.00 500.00 6XX Supplies and Materials 0.00 500.00 6XX Supp		280 Specia	al Education -	Local and State		
2XX Personal Services - Employee Benefits 5,732.00 4,800.00 3XX Purchased Professional and Technical Services 2,032.00 0.00 6XX Supplies and Materials 0.00 19.59 21XX Support Services - Students 3XX Purchased Professional and Technical Services 3,658.00 0.00 5XX Other Purchased Services 647.47 0.00 5XX Support Services - Business 810 Dues and Fees 30.00 0.00 840 Custody and Child Care Services 33XX Community Services 1XX Personal Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Personal Services - Salaries 1,350.74 1,811.15 910 Budget Amendment 1XX Personal Services - Salaries 1,350.74 1,811.15 1,350.74 1,811.15 1,350.74 1,811.15 1,350.74 1,811.15 1,350.74 1,811.15 1,350.74 1,811.15 1,350.74 1,811.15 1,350.74 1,811.15 1,350.74 1,811.15 1,350.74 1,350.		_	1XXX Ins	truction		
3XX Purchased Professional and Technical Services 2,032.00 0.00 6XX Supplies and Materials 0.00 19.59 21XX Support Services - Students 3XX Purchased Professional and Technical Services 3,658.00 0.00 5XX Other Purchased Services 647.47 0.00 25XX Support Services - Business 810 Dues and Fees 30.00 0.00 840 Custody and Child Care Services 33XX Community Services 1XX Personal Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 53XX Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 1,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00				1XX Personal Services - Salaries	37,025.57	33,736.96
Act Act				2XX Personal Services - Employee Benefits	5,732.00	4,800.00
21XX Support Services - Students 3XX Purchased Professional and Technical Services 3,658.00 0.00 5XX Other Purchased Services 647.47 0.00				3XX Purchased Professional and Technical Services	2,032.00	0.00
3XX Purchased Professional and Technical Services 3,658.00 0.00 5XX Other Purchased Services 647.47 0.00 25XX Support Services - Business 810 Dues and Fees 30.00 0.00 840 Custody and Child Care Services 33XX Community Services 1XX Personal Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 540.00 540.00 6XX Supplies and Materials 540.00 540.00 1XX Personal Services 540.00 540.00 1XX Personal Services 540.00 540.00 1XX Personal Services 540.00 540.00 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00				6XX Supplies and Materials	0.00	19.59
SXX Other Purchased Services 647.47 0.00 25XX Support Services - Business 810 Dues and Fees 30.00 0.00 840 Custody and Child Care Services 33XX Community Services 1XX Personal Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00			21XX Sup	port Services - Students		
25XX Support Services - Business 810 Dues and Fees 30.00 0.00 840 Custody and Child Care Services 33XX Community Services 1XX Personal Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services				3XX Purchased Professional and Technical Services	3,658.00	0.00
S10 Dues and Fees 30.00 0.00				5XX Other Purchased Services	647.47	0.00
S10 Dues and Fees 30.00 0.00			25XX Sup	port Services - Business		
1XX Personal Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00			•	_	30.00	0.00
1XX Personal Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00		840 Custo	dy and Child	Care Services		
1XX Personal Services - Salaries 4,238.08 0.00 2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00			=			
2XX Personal Services - Employee Benefits 558.00 0.00 6XX Supplies and Materials 400.58 432.86 910 Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00				-	4,238.08	0.00
6XX Supplies and Materials 400.58 432.86 910 Food Services 31XX Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00				2XX Personal Services - Employee Benefits		0.00
910 Food Services 31XX Food Services 6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00						432.86
6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00		910 Food	Services	11		
6XX Supplies and Materials 1,350.74 1,811.15 910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00			31XX Foo	d Services		
910 Budget Amendment 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XXX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00					1,350.74	1,811.15
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 0.00 5,295.00	910 B	udget Amend	lment	••	,	,
1XXX Instruction 18,633.43 960.00 1XX Personal Services - Salaries 18,633.43 960.00 2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 0.00 5,295.00		_		n Programs - Elementary/Secondary		
1XX Personal Services - Salaries18,633.43960.002XX Personal Services - Employee Benefits0.00508.006XX Supplies and Materials0.005,165.6426XX Operation and Maintenance of Plant Services0.005,295.00						
2XX Personal Services - Employee Benefits 0.00 508.00 6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00					18,633.43	960.00
6XX Supplies and Materials 0.00 5,165.64 26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00					· ·	
26XX Operation and Maintenance of Plant Services 6XX Supplies and Materials 0.00 5,295.00						
6XX Supplies and Materials 0.00 5,295.00			26XX One			2,22.01
					0.00	5.295.00
	Total (Current Expe	enditures. Oth		291,333.03	291,931.85



FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Schedule Of Cl	hanges Workshe	et		Fund C	ode 01	
Beginning Fund Balance						-2,843.26	(1)	
Total Current Revenues, Other	er Financing Sou	arces and Residual Equity	Transfers In			385,223.77	(2)	
Total Current Expenditures,	291,931.85	(3)						
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	e for Encumbran	ces						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
Ending Fund Balance (1 + 2 - 3 + 4)								



FY2015-16

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curren	t Revenues, Other Fin	ancing Sourc	es and Residual Equity Tra	nnsfers In:			Fund C	code 10	
PRC	Revenue					2015 Value	2016 Va	lue	
	1111 District Levy	- Real Propert	v			0.00		729.57	
	1114 District Levy					1.50		0.06	
	1190 Penalties and	-				0.00		0.01	
	1510 Interest Earnin	ngs				68.87		64.63	
	2220 County On-Sc	hedule Trans	Reimb			0.00	2	,023.69	
	3210 State On-Sche	edule Trans Re	imb			0.00	2	,023.67	
Total C	Current Revenues, Oth	er Financing	Sources and Residual Equi	ity Transfers In:		70.37	4	,841.63	
Curren	at Expenditures, Other	Financing Us	ses and Residual Equity Tr	ansfers Out:			Fund (Code 10	
PRC	Program Function	on Object				2015 Value	2016 Value		
	=	ation Progran	ns - Elementary/Secondary						
	27XX	Student Tran	sportation Services						
		5XX O	ther Purchased Services			3,945.96	4	4,047.33	
Total C	Current Expenditures,	Other Financ	ing Uses and Residual Equ	ity Transfers Ou	t:	3,945.96	4	,047.33	
			Schedule Of Cha	<mark>anges Works</mark>	heet		Fund (Code 10	
Beginı	ning Fund Balance						2,533.93	(1)	
Total (Current Revenues, Othe	r Financing So	ources and Residual Equity T	ransfers In			4,841.63	(2)	
Total (Current Expenditures, O	ther Financing	g Uses and Residual Equity 7	Transfers Out			4,047.33	(3)	
Increa	se/Decrease of Reserve	for Inventorie	s						
5	This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increa	se/Decrease of Reserve	for Encumbra	nces						
-	Γhis Year	0.00	Less Last Year	0.00	(4b)	0.00			
							0.00	(4)	
Ending	g Fund Balance (1 + 2 -	3 + 4)					3,328.23	(5)	



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Currer	nt Revenues,	Other Financ	ing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue			2015 Value	2016 Value
	1510 Inte	rest Earnings		58.96	59.38
		_	nt Distribution	22,149.43	33,710.00
Total (Current Reve	nues, Other I	Financing Sources and Residual Equity Transfers In:	22,208.39	33,769.38
Currer	n <mark>t Expenditu</mark>	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regu	ılar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			2XX Personal Services - Employee Benefits	15,210.26	17,717.13
	21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	0.00	26.18
		222X Edu	cational Media Services		
			2XX Personal Services - Employee Benefits	0.00	386.49
		25XX Sup	oport Services - Business		
			2XX Personal Services - Employee Benefits	1,826.74	2,198.06
		26XX Ope	eration and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	900.47	879.09
	280 Specia	al Education	- Local and State		
		1XXX Ins	truction		
			2XX Personal Services - Employee Benefits	6,891.60	6,332.33
	840 Custo	dy and Child	Care Services		
		33XX Cor	nmunity Services		
			2XX Personal Services - Employee Benefits	706.20	0.00
Total (Current Expe	nditures, Oth	ner Financing Uses and Residual Equity Transfers Out:	25,535.27	27,539.28



FY2015-16

24 Lake County

1211 Upper West Shore Elem

		Schedule Of Ch	anges Workshe	eet		Fund C	Code 14	
Beginning Fund Balance						5,234.22	(1)	
Total Current Revenues, Oth	er Financing So	urces and Residual Equity	Transfers In			33,769.38	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out								
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	e for Encumbran	ces						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
Ending Fund Balance (1 + 2	- 3 + 4)					11,464.32	(5)	



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Curren	nt Revenues, Other Financi	ing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC	Revenue		2016 Value	
116 Sc	choolwide Projects			
	4940 Schoolwide Progr	am	54,666.00	
316 II	DEA Part B			
	4560 IDEA, Part B, Chi	ildren with Disabilities	6,243.00	
416 Ti	itle VI,Part B,Subpart 1,S	mall Rural Schools(SRS)		
	4370 Title VI, Part B, S	ubpart 2, Rural Low-Income Schools (RLI)	9,461.00	
516 21	lst Century Community L	earning		
	1900 Other Revenue fro	om Local Sources	11,015.70	
616 M	ledicaid			
	3355 Medicaid - Miscel	laneous	8,343.20	
Total C	Current Revenues, Other F	inancing Sources and Residual Equity Transfers In:	89,728.90	
~				
Curren	- '	ancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program Function	Object	2015 Value	2016 Value
116 Sc	choolwide Projects			
		n Programs - Elementary/Secondary		
	1XXX Inst			
		1XX Personal Services - Salaries		38,820.58
	*****	2XX Personal Services - Employee Benefits		12,022.48
	221X Imp	rovement of Instruction Services		• • • • • • • • • • • • • • • • • • • •
		5XX Other Purchased Services	_	2,350.89
216 11	NEAD AD	116 Subtotal		53,193.95
316 11	DEA Part B	L		
	456 IDEA, Part B, Chil			
	21XX Sup	port Services - Students		5 107 50
		3XX Purchased Professional and Technical Services		5,197.50
	221V Imn	5XX Other Purchased Services rovement of Instruction Services		1,352.89
	221A 1111p1	5XX Other Purchased Services		364.25
		316 Subtotal		6,914.64
416 Ti	itle VI,Part B,Subpart 1,S			0,511.01
		n Programs - Elementary/Secondary		
	1XXX Inst			
		2XX Personal Services - Employee Benefits		2,560.65
	437 Title VI, Part B, Su	bpart 2, Rural Low-Income Schools		•
	, ,			

416 Subtotal

1XX Personal Services - Salaries

1XXX Instruction

6,874.98

9,435.63



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Current Expenditu	ures, Other Finan	ncing Use	es and Residual Equity	Transfers Out	:			Fund C	Code 15
PRC Program	Function	Object					2015 Value	2016 Val	lue
516 21st Century	Community Lea	rning							
840 Cust	tody and Child Ca	are Servi	ices						
	33XX Comm	=							
			rsonal Services - Salaries						,798.00
		2XX Per	rsonal Services - Employ				_		,217.70
(16 M. P 11			516 3	Subtotal				11	,015.70
616 Medicaid	ial Education - L	agal and	State						
200 Spec	25XX Suppo								
			rchased Professional and	l Technical Serv	vices				486.12
				Subtotal	.1005		_		486.12
Total Current Exp	otal Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:								
			Schedule Of C	Changes Wo	orksh	eet		Fund (Code 15
Beginning Fund B	alance							3,588.22	(1)
Total Current Revo	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							89,728.90	(2)
Total Current Expe	enditures, Other F	inancing	Uses and Residual Equit	ty Transfers Ou	t			81,046.04	(3)
Increase/Decrease	of Reserve for Inv	ventories							
This Year		0.00	Less Last Year	0.	.00	(4a)	0.00		
Increase/Decrease	of Reserve for En	cumbran	ces						
This Year		0.00	Less Last Year	0.	.00	(4b)	0.00		
								0.00	(4)
Ending Fund Balan	nce $(1+2-3+4)$							12,271.08	(5)
		Pr	oject Reporter Si	ummaries					
Project Reporter			•		Reven	ues	Expenditures	Difference	
116 Schoolwide l	Projects			•		54,666.00	53,193.95	1	,472.05
316 IDEA Part B						6,243.00	6,914.64		-671.64
416 Title VI,Part	B,Subpart 1,Smal	ll Rural S	chools(SRS)			9,461.00	9,435.63		25.37
516 21st Century	Community Lear	ning				11,015.70	11,015.70		0.00
616 Medicaid						8,343.20	486.12	7	,857.08
Total				:		89,728.90	81,046.04	8	,682.86



FY2015-16

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Curren	t Revenues, Other Financ	<mark>cing Source</mark>	es and Residual Equity T	ransfers In:			Fund C	Code 17	
PRC	Revenue					2015 Value	2016 Va	alue	
	1510 Interest Earnings					44.47		48.04	
Total C	Current Revenues, Other	Financing S	Sources and Residual Equ	uity Transfers In:		44.47		48.04	
Curren	t Expenditures, Other Fi	nancing Us	es and Residual Equity T	ransfers Out:			Fund Code 17		
PRC	Program Function	Object				2015 Value	2016 Value		
Total C	Current Expenditures, Otl	her Financ	ing Uses and Residual Eq	uity Transfers Out:		0.00		0.00	
	Schedule Of Changes Worksheet								
Begini	ning Fund Balance						4,513.98	(1)	
Total (Current Revenues, Other Fi	inancing So	urces and Residual Equity	Transfers In			48.04	(2)	
Total (Current Expenditures, Othe	r Financing	Uses and Residual Equity	Transfers Out			0.00	(3)	
Increas	se/Decrease of Reserve for	Inventories	3						
-	This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increas	se/Decrease of Reserve for	Encumbrar	nces						
-	This Year	0.00	Less Last Year	0.00	(4b)	0.00			
							0.00	(4)	
Ending	g Fund Balance (1 + 2 - 3 +	- 4)					4,562.02	(5)	



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Curren	Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20									code 26
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Interest	t Earnings						579.82		765.24
	4820 Federal	_	d - Title V	III				20,811.97	28	,437.89
Total C	Current Revenue	es, Other Fi	inancing S	Sources and Residual	Equity Transf	ers In:		21,391.79	29	,203.13
Curren	nt Expenditures,	Other Fina	ancing Us	<mark>es and Residual Equi</mark>	ity Transfers O	ut:			Fund (Code 26
PRC	Program 1	Function	Object					2015 Value	2016 Va	lue
	1XX Regular Education Programs - Elementary/Secondary 26XX Operation and Maintenance of Plant Services									
	2	26XX Oper		l Maintenance of Plan lg & Grounds Repair a				0.00		
T . 1.0		. 0.1			0.00	6,000.00				
Total C	Current Expendi	itures, Othe	er Financi	ing Uses and Residual	l Equity Trans	fers Ou	t:	0.00		5,000.00
				Schedule Of	Changes V	Vorks	heet		Fund (Code 26
Begini	ning Fund Baland	ce							74,947.34	(1)
Total (Current Revenue	s, Other Fin	ancing So	urces and Residual Equ	uity Transfers I	n			29,203.13	(2)
Total (Current Expendit	ures, Other	Financing	Uses and Residual Eq	quity Transfers (Out			6,000.00	(3)
Increas	se/Decrease of R	eserve for I	nventories							
-	This Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increas	se/Decrease of R	eserve for E	Encumbrar	ices						
-	This Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 + 4	4)						98,150.47	(5)



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	<mark>t Revenues, Other Fi</mark>	nancing Sourc	<mark>es and Residual Equity Tr</mark>	ansfers In:			Fund C	code 28
PRC	Revenue					2015 Value	2016 Va	lue
	1510 Interest Earni	ings				12.65		16.86
	3281 State Technol	logy Aid				289.64		353.11
	3445 State Combin	ed Fund Schoo	ol Block Grant			143.28		143.28
	3447 SB96 Combin	ned Block Grar	nt Reimbursement			22.25		0.00
Total C	Current Revenues, Oth	ner Financing	Sources and Residual Equ	ity Transfers In:		467.82		513.25
Curren	t Expenditures, Other	r Financing U	ses and Residual Equity T	ransfers Out:			Fund (Code 28
PRC	Program Functi	on Object				2015 Value	2016 Val	lue
Total C	Current Expenditures,	Other Financ	ing Uses and Residual Equ	uity Transfers Out	:	0.00		0.00
			Schedule Of Ch	anges Worksh	eet		Fund (Code 28
Beginn	ning Fund Balance						1,348.19	(1)
Total (Current Revenues, Othe	er Financing So	ources and Residual Equity	Transfers In			513.25	(2)
Total (Current Expenditures, C	Other Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve	for Inventorie	S					
٦	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve	for Encumbra	nces					
٦	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 -	- 3 + 4)					1,861.44	(5)



FY2015-16

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

Curren	t Revenues, Other Financ	<mark>ing Sourc</mark> e	es and Residual Equity T	<mark>Transfers In:</mark>				Fund C	Code 50
PRC	Revenue						2015 Value	2016 Va	alue
	1111 District Levy - Real Property							69	,971.56
	1112 District Levy - Pe						28.65		19.63
	1114 District Levy - Pe	rs Prop/Mo	bile Homes				61.47		152.74
	1190 Penalties and Inter	rest on Tax	tes				105.91		417.44
	1510 Interest Earnings						34.67		304.84
Total C	Current Revenues, Other F	inancing S	Sources and Residual Eq	uity Transfe	ers In:		45,956.63	70	,866.21
Curren	t Expenditures, Other Fin	nancing Us	es and Residual Equity	Transfers O	ut:			Fund (Code 50
PRC	Program Function	Object					2015 Value	2016 Va	lue
	1XX Regular Education	n Program	s - Elementary/Secondar	ry					
	51XX Gen	eral Oblig	gation Bonds, Special Ass	sessments an	d Inter	est			
		840 Pri	ncipal On Debt				30,000.00	30	,000.00
		850 Inte	erest on Debt				20,462.50	19	,412.50
		860 Ag	ent Fees/Issuance Costs				350.00		350.00
Total C	Current Expenditures, Oth	er Financ	ing Uses and Residual E	quity Transf	ers Out	:	50,812.50	49	,762.50
			Schedule Of C	<mark>hanges W</mark>	V <mark>orks</mark> l	neet		Fund (Code 50
Begini	ning Fund Balance							-8,216.01	(1)
Total (Current Revenues, Other Fin	nancing So	urces and Residual Equity	Transfers In	1			70,866.21	(2)
Total (Current Expenditures, Other	Financing	Uses and Residual Equity	y Transfers C	Out			49,762.50	(3)
Increas	se/Decrease of Reserve for	Inventories	3						
7	This Year	0.00	Less Last Year		0.00	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbrai	nces						
-	This Year	0.00	Less Last Year		0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						12,887.70	(5)



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

				O				
Current	t Revenues, Other F	Financing Source	es and Residual Equity	Transfers In:			Fund C	ode 60
PRC	Revenue					2015 Value	2016 Va	lue
	1510 Interest Ear	nings				19.94		31.25
	1910 Rentals	50				900.00		900.00
Total C	urrent Revenues, O	919.94		931.25				
Current	t Expenditures, Oth	ner Financing Us	ses and Residual Equity	Transfers Out:			Fund (C <mark>ode 60</mark>
PRC	Program Fund	ction Object				2015 Value	2016 Val	lue
	1XX Regular Edu	ucation Progran	ns - Elementary/Seconda	ary				
	26XX	X Operation and	d Maintenance of Plant	Services				
		4XX Pt	urchased Property Service	es		0.00		1.00
Total C	urrent Expenditure	es, Other Financ	ing Uses and Residual E	Equity Transfers Out	:	0.00		1.00
			Schedule Of C	<mark>Changes Works</mark> l	neet		Fund C	Code 60
Beginn	ing Fund Balance						2,719.66	(1)
Total C	Current Revenues, Ot	ther Financing So	ources and Residual Equity	y Transfers In			931.25	(2)
Total C	Current Expenditures	, Other Financing	g Uses and Residual Equit	ty Transfers Out			1.00	(3)
Increas	se/Decrease of Reserv	ve for Inventories	S					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserv	ve for Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2	2 - 3 + 4)					3,649.91	(5)



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current	t Revenues, Other Fina	ncing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 84
RC	Revenue	2015 Value	2016 Va	alue				
	1700 Student Extract	urricular Acti	vity Receipts			1,847.25		0.00
	1900 Other Revenue	from Local S	Sources			550.00		0.00
	1XXX Revenues from	m Student Ac	tivities			0.00	1.	,931.00
Total Cı	urrent Revenues, Othe	2,397.25	1	,931.00				
<mark>Current</mark>	t Expenditures, Other l	Financing U	ses and Residual Equity T	ransfers Out:			Fund (C <mark>ode 8</mark> 4
PRC	Program Function	n Object				2015 Value	2016 Val	lue
	7XX Extracurricular	r Athletics a	nd Activities					
	3XXX (Operation of	Non-Educational Services	S				
		XXX S	tudent Extracurricular			2,229.75	3	,976.14
Total Cı	urrent Expenditures, C	Other Financ	ing Uses and Residual Equ	uity Transfers Ou	t:	2,229.75	3	3,976.14
			Schedule Of Ch	anges Works	heet		Fund (Code 84
Beginn	ing Fund Balance						2,135.24	(1)
Total C	Current Revenues, Other	Financing So	ources and Residual Equity	Fransfers In			1,931.00	(2)
Total C	Current Expenditures, Ot	her Financing	Uses and Residual Equity	Transfers Out			3,976.14	(3)
Increase	e/Decrease of Reserve f	or Inventorie	3					
T	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Reserve for	or Encumbra	nces					
Т	his Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance $(1+2-3)$	3 + 4)					90.10	(5)



24 Lake County

1211 Upper West Shore Elem

Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	37,025.57	33,736.96
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	129,930.68	131,351.79
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	2,889.61	866.55
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	669.41	0.00
XX	XXX	26XX	41X	Energy Utility Services	6,972.21	6,094.75
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



FY2015-16

24 Lake County

1211 Upper West Shore Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	7,862.40
b.	Related Services Block Grant Entitlement	2,620.80
c.	Total Entitlements Subject to Reversion	10,483.20
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	0.00
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	13,942.65
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	38,556.55

Special Education Reversion Amount

If f = 0 then c = reversion ELSE

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



FY2015-16

24 Lake County

1211 Upper West Shore Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,736.96	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,800.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	19.59	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			38,556.55	0.00	0.00	0.00	0.00

38,556.55

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	Begining	Adjust-			Ending
Governmental	Balance	ments	Additions	Removals	Balance
Land	200,000.00	0.00	0.00	0.00	200,000.00
Land Improvements	77,277.14	0.00	0.00	0.00	77,277.14
Buildings	905,167.96	0.00	0.00	0.00	905,167.96
Machinery and Equipment	28,573.10	0.00	0.00	0.00	28,573.10
Totals at Historical Cost	1,211,018.20	0.00	0.00	0.00	1,211,018.20
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,211,018.20	0.00	0.00	0.00	1,211,018.20

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{***} Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	75,334.90	0.00	0.00
Total Depreciation for FY2016	75,334.90	0.00	0.00

^{***} Has comment.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



24 Lake County

1211 Upper West Shore Elem

Schedule of Changes in Long-Term Liabilities							
	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Bond(s)							
10/15/2007	475,000.00	0.00	30,000.00	0.00	445,000.00	30,000.00	415,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	475,000.00	0.00	30,000.00	0.00	445,000.00	30,000.00	415,000.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - TRS	203,511.00	68,228.00	0.00	271,739.00